
PARK COUNTY POSITION DESCRIPTION

I. POSITION IDENTIFICATION

Work Unit: Accounting Office

Current Classification:

Pay Grade: 18

Title: Finance Director

Supervisor: Park County Commission

Exempt

II. ASSIGNED DUTIES AND TASKS

Position overview:

This position is responsible for the all Accounting Office processes, budgeting, financial record-keeping, period-end closing and financial reporting. The position develops and implements the budget pursuant to policies and protocols, working under the direct supervision of the Park County Board of Commission. The position completes financial reports for State and Federal entities, special projects and presentations as assigned by the Commission, and directly supervises Accounting Staff. The Position must coordinate with the Park County Commission on all budgeting and financial reporting.

Each duty listed below makes up at least 20% of the job, and all other functions are included in Other Duties as Assigned. All duties below are essential functions unless otherwise indicated. Job duties are not all inclusive and subject to change.

A. ACCOUNTING

1. Works with and under direction supervision of the Commission in regards to the budget process from coordinating with departments, budget entry, updates, resolutions, amendment resolutions, calculate levies and transfers in/out per budget. Budget/Actual report to Commission and report to State of Montana
2. Classifies and establishes governmental funds in compliance with GASB and State Department of Administration requirements by determining applicable statutory restrictions and appropriate accounting treatment and establishes corresponding general ledger and subsidiary accounts.
3. Analyzes county financial records monthly and at fiscal year end to ensure accuracy and completeness. Prepares any correcting journal entries approved by the Commission. State/federal agency reports, audits.
4. Monitors and evaluates county financial activities by researching, analyzing problems and needs and designing solutions. Develops and implements accounting methods and procedures by researching and analyzing the impacts and effects of changes and implements recommendations approved by the Commission.
5. Reviews pronouncements issued by the Governmental Accounting Standards Board and Local Government Assistance Division to determine their applicability to county financial accounting and to determine necessary changes to report formats and accounting practices. Coordinates the timing and implementation of changes approved by the Commission to ensure the appropriate changes are made in financial accounting policies and practices
6. Maintains the general ledger, reconciles accounts, and balances cash on general ledger to Treasurer records each month. Balances with local school districts and provides necessary reports.
7. Assists the Treasurer and the Clerk and Recorder with various activities such as balancing tax receivables, completing tax levy requirements and filing reports with the State.

8. Assists department heads with grant applications, budgets, filing of quarterly grant reports, departmental purchases, year to date budget information, financial planning, reports and other financial activities.
9. Analyzes Treasurer's tax records and reconciles them to the County's financial records to ensure the accuracy of tax records, the completeness of financial records, and the consistency of both.
10. Performs monthly closing and comparison of subsidiary records to trial balances. Performs year-end closing procedures and prepares necessary adjustments approved by the Commission.
11. Provides information and guidance to county elected officials, department heads, staff and the public on accounting issues and questions.
12. Prepares and manages the Accounting Office budget by projecting budgetary needs based on past expenditures and future office requirements, developing requests for budget adjustments and capital expenditures, and providing information and supporting justification for presentation of budget proposals.
13. Receipting of refuse checks and book refuse accounts receivable and adjustments. Monthly reconciliation of refuse accounts. Monitors debt service for refuse collections.
14. Prepares and implements accounting office operating and budget policy and procedures for the Accounting Office at direction of Commission.
15. Helps with the development, coordination, and implementation of various projects and assignments in the financial area: fixed asset inventory, Landfill Trust accounts, etc. Also helps to assist various boards within the County with budget and planning issues.
16. Coordinates year end close and preparation for annual audit. Provides information and assistance to external auditors to facilitate their review of county activities and audit response
17. Supervises warrants payable processes and vendor payments

B. FINANCIAL REPORTING

1. Insures accuracy and timeliness of all County financial operations. As necessary assists with processing monthly claims, posting general ledger entries, balancing and reconciliation of accounts.
2. Prepares the year-end General Purpose Financial statements for Park County, including all of the combined and combining statements and the notes to the financial statements.
3. Establishes formats for the presentation of financial information based on GAAP, GASB state, and County accounting policy to ensure user needs are met and ensure agency compliance with state and federal law.
4. Evaluates the intended use of the reports (e.g., County Annual Report, evaluation by bond rating agencies, specific information requests from county management, request for fiscal notes, etc.), analyzes statutes and policies to identify restrictions and appropriate reporting of state and federal funds; and develops financial report formats.
5. Maintains grant annual reports and audit
6. Works with the Director of County Operations to provide timely and complete actual cost recovery from County functional operations.

C. SUPERVISION

Supervises the Assistant Finance Director and the Accounting Clerk. This involves the delegating, and reviewing of work, training, providing technical assistance, providing separation of duties for auditing purposes, and evaluating performance, and participating in recruitment and selection.

D. OTHER DUTIES AS ASSIGNED

Performs a variety of other duties as assigned by the Commission. This includes working with other departments on various financial projects, providing backup for other staff in the office, representing the office at meetings and conferences, and attending continuing education, training, and seminars to obtain information and education on governmental accounting matters. If the County Commission proclaims a local emergency due to an actual or threatened disaster such as an earthquake, fire, riot, flood etc., County employees may be required to provide services during the emergency and for a subsequent period of assessment and recovery.

III. KNOWLEDGE

The position requires considerable knowledge of accounting theory; GAAP, with emphasis on governmental accounting and financial reporting principles; financial statement preparation, financial analysis, general ledger, accounts payable, fixed assets, and use of financial software. The position also requires knowledge of local government accounting systems and funding structures; research methods and techniques; statistics; tax policies and procedures; local, state and federal budget and financial reporting requirements; and supervision. The position also requires the ability to present complex information to a variety of audiences with diverse levels of understanding; analyze and interpret project accounting data and problems; and communicate effectively verbally and in writing.

Education and Experience

The required knowledge, skills, and abilities are obtained through a Bachelors degree in Business Administration, Public Administration, Accounting, Finance and/or a Bachelors degree from a comparable field. The required knowledge, skills, and abilities typically are acquired through education, plus two to four (2-4) years related work experience. CPA certificate preferred and a Masters Degree in one of the following is preferred: Finance, Accounting, and Financial Planning and/or a comparable field. Prior experience in local government or not for profit accounting and computerized accounting systems preferred.

IV. ACCOUNTABILITY

This position makes decisions regarding the accounting operations and services of the Accounting Office. Work requires the interpretation and application of accounting rules, regulations, and policies. Actions and services provided have a direct impact on the financial integrity of the County as a whole. Work is covered by established guidelines, and policy manuals are available.

V. CONFIDENTIALITY

The position requires handling non-public confidential information. The position acknowledges the confidential nature of non-public information regarding county employees and elected officials. Consistent with applicable police and guidelines, the person in the position will respect and safeguard the privacy of employees, elected officials and Park County and the confidential nature of information in accordance with Montana state law. Without limiting the general nature of this commitment, the person in the position will not access or seek to gain access to confidential information regarding any past or present employees, elected officials, and Park County in the course of fulfilling job responsibilities. The person in the position hereby acknowledges that the person understands that in this context, confidential information is considered all non-public information that can be personally associated with an individual.

If in the course of executing job responsibilities, the person in the position accidentally access information that others might consider inappropriate for this position to access, the person in the position will notify the person's supervisors of the date and time of the access. If a question arises at a later time, it will be understood that the access was accidental. The person in the position will not disseminate any such information.

By signing this Position Description, the undersigned hereby acknowledges reading and understanding this section regarding confidentiality and agrees to abide by the terms and

conditions set forth herein. Violation of confidentiality may warrant disciplinary action, up to and including, suspension, demotion or termination of employment

VI. INDEPENDENCE OF ACTION

The position exercises a high level of independent responsibility in performing job responsibilities. The person in this position and the Commission develop work objectives jointly, and the person in this position is responsible for planning and organizing the work, resolving conflicts, and determining methods and approaches. Guidelines, manuals and established procedures are available through the Accounting Department's Accounting Manual, GAAP, the Budgetary Accounting and Reporting Systems (BARS), and Montana Codes Annotated. The Commission is available to provide general guidance in work activities.

VII. PERSONAL CONTACTS

This position has contacts with other county personnel, elected officials, department heads, vendors, auditors, financial professionals, the State Department of Administration and members of the public to exchange financial information and guidance, and coordinate activities. The person in this position interprets, clarifies, or explains accounting information in order to be responsive to questions and inquiries.

VIII. WORK ENVIRONMENT/PHYSICAL DEMANDS

Work is primarily performed in a normal office environment, involving physical demands associated with working on a computer, communicating over the phone and in person, and some light lifting.

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.